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265—13.9(17A,22) Availability of records. Authority records not routinely available for public inspection. The following records are confidential and not routinely available for public inspection.

- **13.9(1)** Materials that are specifically exempted from disclosure by statute and which the authority may in its discretion withhold from public inspection. Records the authority is authorized to withhold from public inspection under Iowa law in its discretion include, but are not limited to, the following:
- a. Records that represent the work product of an attorney, which are related to litigation or claim made by or against a public body.
- b. Reports made to the authority which, if released, would give advantage to competitors and serve no public purpose.
 - c. Personal information in confidential personnel records.
- d. Records of identity of owners of public bonds or obligations maintained as provided in Iowa Code section 76.10 or by the issuer of the public bonds or obligations. However, the issuer of the public bonds or obligations and a state or federal agency shall have the right of access to the records.
- e. Communications that are made to a government body or to any of its employees by identified persons outside of government, to the extent that the government body receiving those communications from such persons outside of government could reasonably believe that those persons would be discouraged from making them to that government body if they were available for general public examination, included but not limited to, financial statements, security agreements, notes, mortgages, partnership agreements, articles of incorporation, tax returns, credit reports and underwriting decisions to the extent they contain personally identifiable information.
- f. Materials that are specifically exempted from disclosure by statute and which the authority is prohibited from making available for public inspection.
- 13.9(2) The authority, in the implementation of this program, must collect personally identifiable information under Iowa Code chapter 16 and federal statutes and regulations governing the issuance of debt instruments by the authority. Such personally identifiable information is confidential and includes, but is not limited to, financial statements, security agreements, notes, mortgages, partnership agreements, articles of incorporation, tax returns, credit reports, underwriting decisions as they relate to bond financings, tax credit programs, loans administered by the authority and other authority programs as authorized by law.